

## 5.7 Data Collection Form - Financial Statements

*Please note: Three new line items have been added to the Data Collection Form (DCF) Financial Statements page as of June 2005. These three new line items are required and must be completed in order to submit to HUD.*

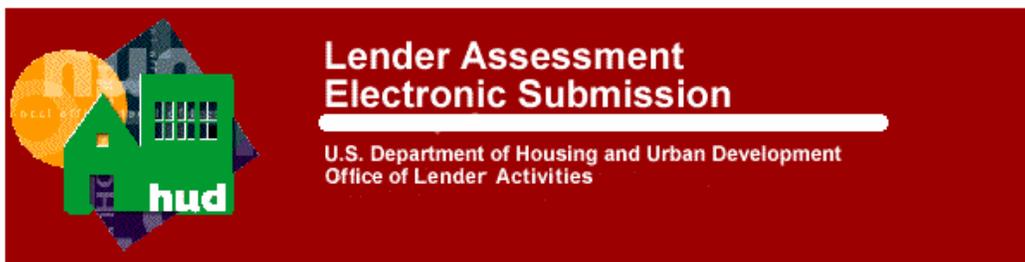
*Each of the reports required for the new lines items must contain the auditor's signature and must be on the auditor's official letterhead.*

*Acceptable file formats for the new line items: JPEG, GIF, & PDF (Rich Text Format (.rtf) is no longer an acceptable file format for any attachment fields in LASS).*

*See Sections 5.7.1.6, 5.7.1.7, and 5.7.1.8 of this manual for more information on the new line items.*

The Financial Statements page on the Data Collection Form (DCF) is used to enter the applicable information regarding the lender's Financial Statements for the current submission.

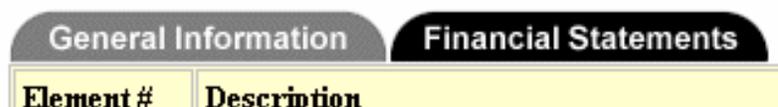
**Step 1:** Click on the 'Data Collection Form' link at either the top or bottom of the page. See below.



[Inbox](#) | [Lender Info](#) | [Financial Data Template](#) | [Data Collection Form](#) | [Notes & Findings](#) | [Submit](#)

Click here to access the DCF

**Step 2:** Click on the 'Financial Statements' tab within the DCF. See below.



**Step 3:** Select the appropriate information for each line item from the dropdown lists on the Financial Statements page. See below.

General Information		Financial Statements	
Element #	Description	Value	Details
G3000-005 *	Financial Statements prepared using GAAP basis	-Select-	---
G3000-006 *	Financial Statement Audit was conducted in accordance with:	-Select-	---
G3000-011 *	Type of Audit Opinion Issued	-Select-	<a href="#">Details</a>
G3000-012 *	Type of SAS 29 Opinion on FDT	-Select-	---
G3000-020 *	"Going Concern" Indicator - explanatory paragraph	-Select-	<a href="#">Details</a>
G3000-030 *	Explanatory paragraph other than going concern	-Select-	<a href="#">Details</a>
G3000-040 *	Reportable Condition and/or Material Weakness Indicator	-Select-	<a href="#">Details</a>
G3000-070 *	Material Non-Compliance Indicator	-Select-	<a href="#">Details</a>
G3000-090 *	Independent Auditor's Report on Financial Statements and Supplemental Information	-Select-	<a href="#">Details</a>
G3000-100 *	Independent Auditor's Report on Internal Controls	-Select-	<a href="#">Details</a>
G3000-110 *	Independent Auditor's Report on Compliance	-Select-	<a href="#">Details</a>

Three new line items

Save Reset



Note 1: Click the **Line Item Definitions** link for a detailed account explanation of each line item. Enter the line item number for which you would like to retrieve a definition and click the Search pushbutton.

Note 2: If you select any of the choices below for the following line items, a details page will immediately display. Refer to **Section 5.7.1 Financial Statements Details** for more information on completing the specific Details pages associated with the Financial Statements PRIOR TO proceeding to **Step 4**.

- If "Qualified Opinion" is selected for **Line Item G3000-011 Type of Audit Opinion Issued** the Qualified Opinion Details page automatically displays. Please see **Section 5.7.1.1** of this manual for instructions on completing the Qualified Opinion Details page.

- If “Yes” is selected for **Line Item G3000-020 Going Concern Indicator, Explanatory Paragraph** the Going Concern Indicator Details page automatically displays. Please see **Section 5.7.1.2** of this manual for instructions on completing the Going Concern Indicator Details page.
- If “Yes” is selected for **Line Item G3000-030 Explanatory Paragraph Other Than Going Concern** the Explanatory Paragraph Details page automatically displays. Please see **Section 5.7.1.3** of this manual for instructions on completing the Explanatory Paragraph Details page.
- If “Yes” is selected for **Line Item G3000-040 Reportable Condition and/or Material Weakness Indicator** the Reportable Condition and/or Material Weakness Details page automatically displays. Please see **Section 5.7.1.4** of this manual for instructions on completing the Reportable Condition and/or Material Weakness Details page.
- If “Yes” is selected for **Line Item G3000-070 Material Non-Compliance Indicator** the Material Non-Compliance Details page automatically displays. Please see **Section 5.7.1.5** of this manual for instructions on completing the Material Non-Compliance Details page.
- When “Financial Stmtnts & Supplmntl Info Report” is selected for **Line Item G3000-090 Independent Auditor’s Report on Financial Statements and Supplemental Information** the details page automatically displays. Please see **Section 5.7.1.6** of this manual for instructions on completing the details page.
- When “Auditor’s Report on Internal Controls” is selected for **Line Item G3000-100 Independent Auditor’s Report on Internal Controls** the details page automatically displays. Please see **Section 5.7.1.7** of this manual for instructions on completing the details page.
- When “Auditor’s Report on Compliance” is selected for **Line Item G3000-110 Independent Auditor’s Report on Compliance** see **Section 5.7.1.8** of this manual for instructions on completing the details page.

**Step 4:** Once all Financial Statements information has been selected, click on ‘Save’ at the bottom of the page.

- To Save the Financial Statements page with the data that has been entered, click the Save button, and proceed to **Step 5**.
- To Reset the Financial Statements Details page with the data from the last time it was saved, click the Reset button, and Repeat **Step 1**.

**Step 5:** The Save button saves the Financial Statements page with the data that has been entered on the page, assuming that there are no errors in the data.

- If errors are generated, an error message will appear either as a pop-up message or on a separate page depending on the nature of the error. Both types of error messages will indicate the basis of the error so the user can correct it. After all errors are fixed, repeat **Step 4**.
- If there are no errors, the data will be saved. Proceed to **Step 6**.

**Step 6:** The Financial Statements page refreshes with the saved data.

**Step 7:** Click on the 'Notes & Findings' link and proceed to **Section 5.8 – Notes & Findings**.

## 5.7.1 Financial Statements Details

### 5.7.1.1 Qualified Opinion Details – Financial Statements

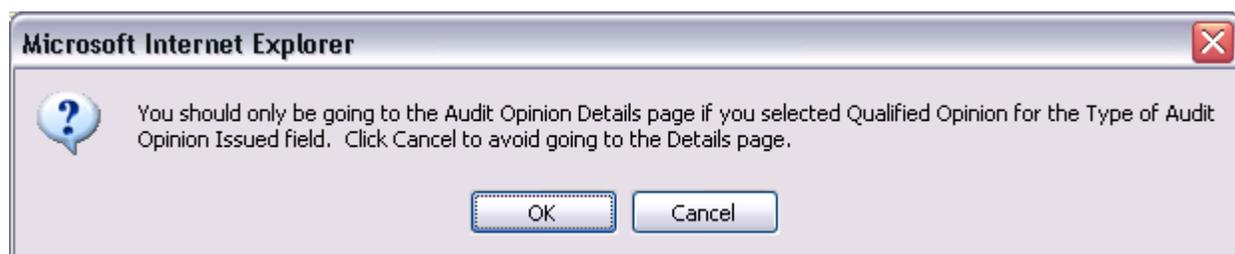
The Qualified Opinion Details – Financial Statements page is used to provide more detailed information for the Financial Statements if Qualified Opinion is selected for Line Item G3000-011 on the Financial Statements page.

*Note: If “Qualified Opinion” is selected for **Line Item G3000-011, Type of Audit Opinion Issued** from the dropdown list, the Qualified Opinion Details page must be completed.*

**Step 1:** The Qualified Opinion Details page can be accessed as follows:

- Select “Qualified Opinion” from the dropdown list on line G3000-11. After selecting ‘Qualified Opinion’ from the dropdown list, the page will refresh and automatically take the user to the details page. Proceed to **Step 5**.
- The user can also click the details link to the right of the dropdown list for Line Item G3000-011. Proceed to **Step 2**.

**Step 2:** If the user chooses to click the ‘Details’ link next to line item G3000-11, a popup box will be generated stating the following: (See below)



**Step 3:** To continue to the Qualified Opinion Details page, click on the ‘OK’ button in the pop-up box. Proceed to **Step 5**.

**Step 4:** To cancel the operation, click the ‘Cancel’ button. The user is brought back to the Financial Statements page. Select an option **other than** ‘Qualified Opinion’ in the dropdown list for **Line Item G3000-011 Type of Audit Opinion Issued**.

**Step 5: (Picking up from Step 1 above)** The Qualified Opinion page is displayed. See below.

Qualified Opinion Details | [Back to Financial Statements](#)

Element #	Account Description	Occurrence
<b>GAAS - Scope Limitations</b>		
G3200-010	Scope - Imposed by Management	<input type="checkbox"/>
G3200-020	Scope - Imposed by Circumstance	<input type="checkbox"/>
<b>GAAP</b>		
G3300-010	Change in Accounting Principle	<input type="checkbox"/>
G3300-020	Change in Accounting Estimate	<input type="checkbox"/>
G3300-030	Change in Accounting Method	<input type="checkbox"/>
G3300-040	Departure from GAAP - Exclusion of alternative accounting for an account or group of accounts	<input type="checkbox"/>
G3300-050	Departure from GAAP - Inconsistently Applied GAAP	<input type="checkbox"/>
G3300-060	Departure from GAAP - Omissions/Inadequate Disclosure	<input type="checkbox"/>
G3400-010	Qualified - Indicator - Accounting Principles Used Caused the Financial statements to be Materially Misstated	<input type="checkbox"/>
G3400-020	Qualified - Inadequate Records Indicator	<input type="checkbox"/>

**Step 6:** Click on the Occurrence Checkbox(es) located to the right of the Qualified Opinion descriptions that explain why a Qualified Opinion was issued on the Audited Financial Statements.

*Note: Click all checkboxes that apply. At least one checkbox must be checked if you selected "Qualified Opinion" for Line Item G3000-011.*

**Step 7:** To uncheck a checkbox, click on the Occurrence Checkbox that currently contains a check and the check will disappear.

**Step 8:** Once all of the Qualified Opinion data has been entered, click the 'Save' button at the bottom of the page.

*Note: The 'Reset' button at the bottom will reset all of the data entered back to the data after the 'Save' button was last hit.*

**Step 9:** The Save button saves the Qualified Opinion page with the data that has been entered on the page, assuming that there are no errors in the data.

- If errors are generated, an error message will appear either as a pop-up message or on a separate page depending on the nature of the error. Both types of error messages will indicate the basis of the error so the user can correct it. After all errors are fixed, repeat **Step 8**.

- If there are no errors, the data will be saved. Proceed to **Step 10**.

**Step 10:** Click the 'Back to Financial Statements' link at the top of the page.

[Qualified Opinion Details](#) | [Back to Financial Statements](#)

**Step 11:** The Financial Statements page will be displayed. Return to **Section 5.7, Financial Statements** to continue with the Financial Statements page.

### 5.7.1.2 Going Concern Indicator Details – Financial Statements

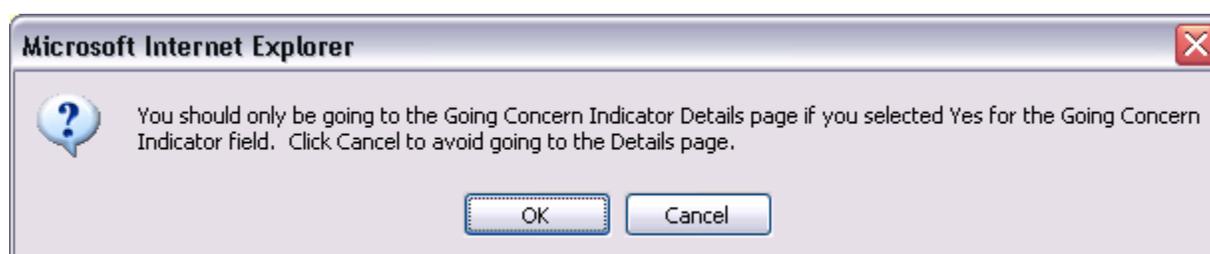
The Going Concern Indicator Details – Financial Statements page is used to provide more detailed information for the Financial Statements if “Yes” is selected for Line Item G3000-020 Going Concern Indicator on the Financial Statements page.

*Note: If “Yes” is selected for **Line Item G3000-020, Going Concern Indicator – Explanatory Paragraph** from the dropdown list, the Going Concern Indicator Details page must be completed.*

**Step 1:** The Going Concern Indicator Details page can be accessed as follows:

- Select 'Yes' from the dropdown list on line G3000-020. After selecting 'Yes' from the dropdown list, the page will reload and automatically take the user to the details page. Proceed to **Step 5**.
- The user can also click the details link to the right of the dropdown list for Line Item G3000-020. Proceed to **Step 2**.

**Step 2:** When the Going Concern Indicator Details page is accessed using the *Details* link, the following pop-up message appears to confirm the action:



**Step 3:** To continue to the Going Concern Indicator Details page, click on the 'OK' button in the pop-up box. Proceed to **Step 5**.

**Step 4:** To cancel the operation, click the 'Cancel' button. The user is brought back to the Financial Statements page. Select 'No' in the dropdown list for **Line Item G3000-020 Going Concern Indicator – Explanatory Paragraph**.

**Step 5:** If the user selected 'OK' in the pop-up message or if the user was brought to the details page automatically after selecting 'Yes' (Step 1 above), the Going Concern Indicator Details page will be displayed. See below.

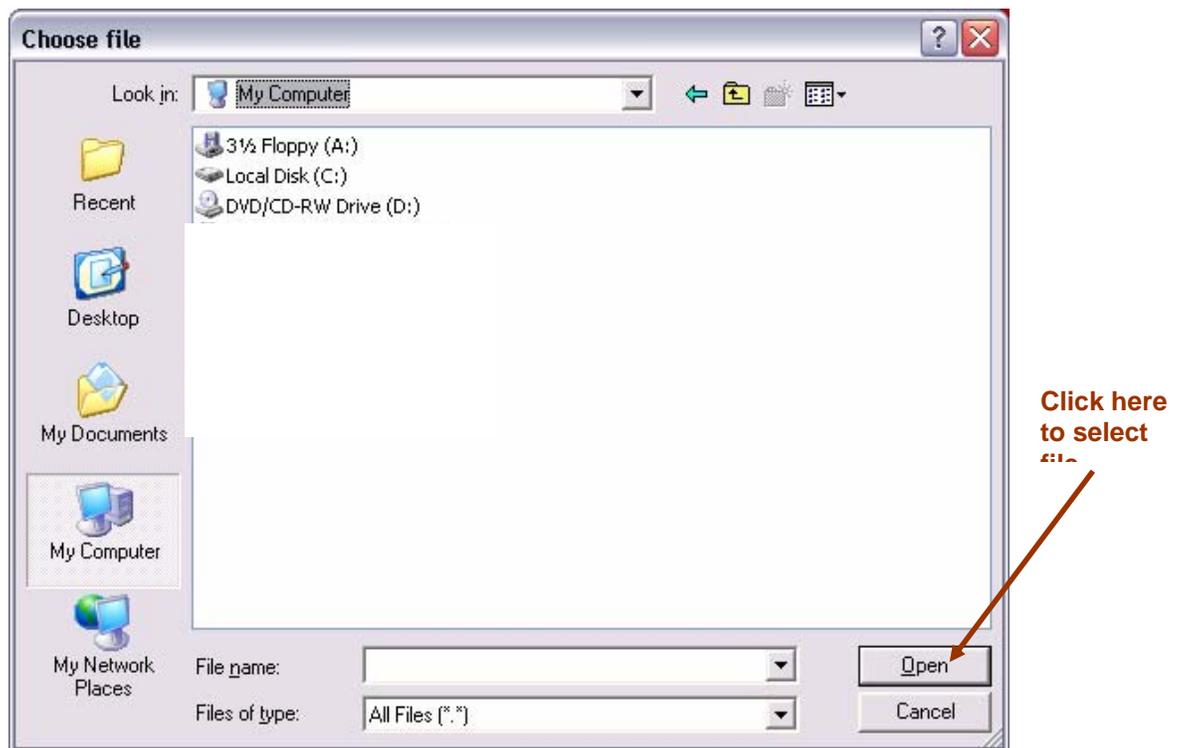
Going Concern Indicator | [Back to Financial Statements](#)

Element #	Account Description	Value	Details
G3000-091	Going Concern Indicator - explanatory paragraph	<input type="text"/> <input type="button" value="Browse..."/>	No File Uploaded

**Step 6:** The user must attach a file on this page. To attach a file, click the 'Browse' button to locate the file that must be attached. A pop-up box will be displayed so the user may locate the file.

**Note:** All attachments MUST be in JPEG, GIF, & PDF (Note: Rich Text Format (.rtf) is no longer an acceptable file format for any attachment fields in LASS).

**Step 7:** Once the file has been located, click the 'Open' button in the pop-up box. See below.



**Step 8:** After selecting 'Open' the pop-up box will close and the name and path of the file will display in the 'Value' window. See below.

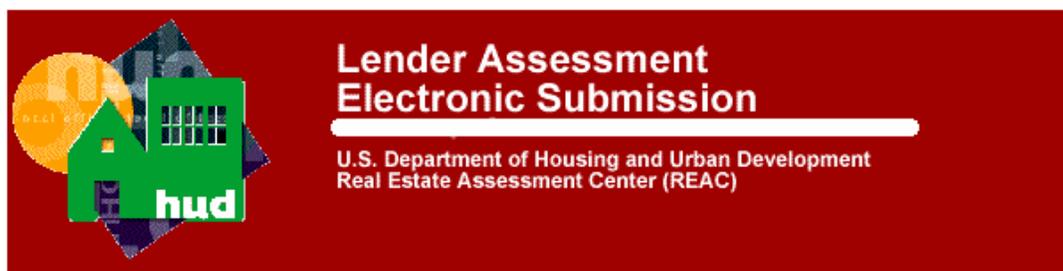
File name

Going Concern Indicator | [Back to Financial Statements](#)

Element #	Account Description	Value	Details
G3000-091	Going Concern Indicator - explanatory paragraph	C:\Documents a <input type="button" value="Browse..."/>	No File Uploaded

**Step 9:** Click on the 'Attach File' button at the bottom of the page. See image above.

**Step 10:** If the upload is successful, the following screen appears:



File has successfully been uploaded.

[Return to Form](#)

**Step 11:** Click the 'Return to Form' link in the successful message to return to the Going Concern Indicator Details page. Proceed to **Step 15**.

**Step 12:** If the upload is unsuccessful, the following screen appears:



[Return to Form](#)

Error Messages:
<b>Invalid File.</b>
The attachment for line item G5000-010, Footnotes must be in .pdf, .gif, .jpg file format.
**Also check to make sure that you correctly typed in the filename. To ensure that the filename is correct, use the "browse" button to locate the file and attach.

**Step 13:** Click the 'Return to Form' link at the top of the page to return to the Going Concern Indicator Details page.

**Note:** *The following items could have caused the error:*

- *The file was not in JPEG, GIF, & PDF*
- *The file name was too long.*
- *The file name contained a foreign character such as '#'*

**Step 14:** Fix any of the above errors and repeat **Steps 6 - 11** of this section. Once the file attaches without errors, proceed to the next step.

**Step 15:** The Going Concern Indicator Details page will now show the empty 'Value' box and the 'Open File' link will appear in the 'Details' column. This means that the file was successfully uploaded. The user may click on the 'Open File' link to view the attachment.

**Step 16:** From the Going Concern Indicator Details page, click the 'Back to Financial Statements' link to return to the form.

**Step 17:** Return to **Section 5.7 Financial Statements** in this User's Manual to finish the Financial Statements.

### **5.7.1.3 Explanatory Paragraph Other Than Going Concern Details – Financial Statements**

The Explanatory Paragraph Other Than Going Concern Details – Financial Statements page is used to provide more detailed information for the Financial Statements if "Yes" is selected for Line Item G3000-030 Explanatory Paragraph Other Than Going Concern on the Financial Statements page.

**Step 1:** If 'Yes' is selected for line G3000-030 **Explanatory Paragraph Other Than Going Concern Details**, repeat **Steps 1 – 17** from the previous section (5.7.1.2)

### **5.7.1.4 Reportable Conditions and/or Material Weakness Details – Financial Statements**

The Reportable Condition and/or Material Weakness Details – Financial Statements page is used to provide more detailed information for the Financial Statements if "Yes" is selected for Line Item G3000-040 Reportable Condition and/or Material Weakness on the Financial Statements page.

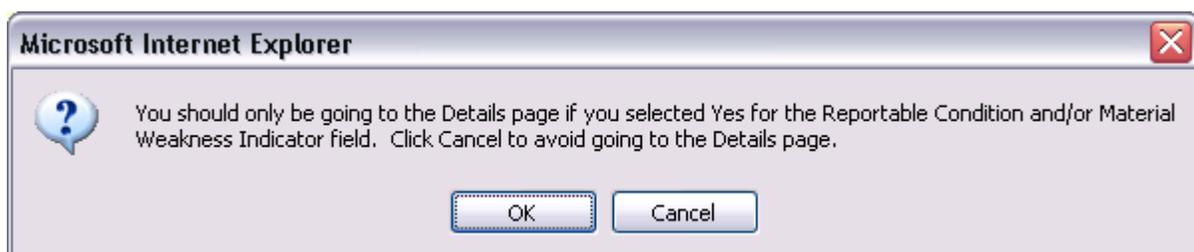
*Note: If "Yes" is selected for **Line Item G3000-040 Reportable Conditions and/or Material Weakness Indicator** from the dropdown list, the Reportable Conditions and/or Material Weakness Details page must be completed.*

**Step 1:** The Reportable Conditions and/or Material Weakness Details page can be accessed as follows:

- Select 'Yes' from the dropdown list on line G3000-040. After selecting 'Yes' from the dropdown list, the page will reload and automatically take the user to the details page. Proceed to **Step 6**.

- The user can also click the details link to the right of the dropdown list for Line Item G3000-040. Proceed to **Step 2**.

**Step 2:** When the Reportable Conditions and/or Material Weakness Details page is accessed using the *Details* link, the following pop-up message appears to confirm the action:



**Step 3:** To continue to the Reportable Conditions and/or Material Weakness Details page, click on the 'OK' button in the pop-up box. Proceed to **Step 6**.

**Step 4:** To cancel the operation, click the 'Cancel' button. Select "No" in the dropdown list for **Line Item G3000-040, Reportable Conditions and/or Material Weakness**.

**Step 5:** Return to **Section 5.7, Financial Statements** in this User's Manual.

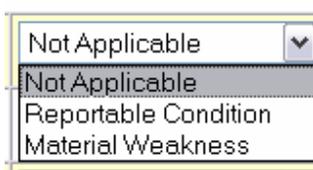
**Step 6:** The Reportable Conditions and/or Material Weakness Details page appears. See below.

Reportable Conditions and/or Material Weakness Details | [Back to Financial Statements](#)

Element #	Account Description	Value
<b>Deficiencies in Internal Control design:</b>		
G3000-041	Inadequate overall internal control design	Not Applicable
G3000-042	Absence of appropriate segregation of duties consistent with appropriate control objectives	Not Applicable
G3000-043	Absence of appropriate reviews and approvals of transactions, accounting entries, or system output	Not Applicable
G3000-044	Inadequate procedures for appropriately assessing and applying accounting principles	Not Applicable
G3000-045	Inadequate provisions for the safeguarding of assets	Not Applicable
G3000-046	Absence of other controls considered appropriate for the type and level of transaction activity	Not Applicable
G3000-047	Evidence that a system fails to provide complete and accurate output that is consistent with objectives and current needs because of design flaws.	Not Applicable
<b>Failures in the Operation of Internal Control:</b>		
G3000-050	Evidence of failure of identified controls in preventing or detecting misstatement of accounting information	Not Applicable
G3000-051	Evidence that a system fails to provide complete and accurate output consistent with the entity's control objectives because of the misapplication of controls	Not Applicable
G3000-052	Evidence of failure of safeguard assets from loss, damage or misappropriation	Not Applicable

Partial Template Shown

**Step 7:** For each of the Reportable Conditions and/or Material Weakness descriptions listed, select one of the dropdown items from the Value dropdown list. Select either Not Applicable, Reportable Condition, or Material Weakness for each line item. See below:



*Note 1:* If the Reportable Conditions and/or Material Weakness reason for your Financial Statements is not listed in the options, use **Line Item G3000-060** to enter the reason. Then, select the appropriate description from the Value dropdown list to the right of the Data Box (as explained in **Step 7**).

G3000-060	<input type="text"/>
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*Note 2:* You must select "Reportable Condition" or "Material Weakness" for at least one of the line items on the Reportable Conditions and/or Material Weakness page if 'Yes' is selected for Line Item G3000-040, Reportable Conditions and/or Material Weakness.

**Step 8:** Once all of the *Reportable Conditions and/or Material Weakness* data has been entered, click the 'Save' button at the bottom of the page.

*Note: The 'Reset' button at the bottom will reset all of the data entered back to the data after the 'Save' button was last hit.*

**Step 9:** The Save button saves the *Reportable Conditions and/or Material Weakness Details* page with the data that has been entered on the page, assuming that there are no errors in the data.

- If errors are generated, an error message will appear either as a pop-up message or on another page depending on the nature of the error. Both types of error messages will indicate the basis of the error so the user can correct it. After all errors are fixed, repeat **Step 9**.
- If there are no errors, the data will be saved. Proceed to **Step 10**.

**Step 10:** The Reportable Conditions and/or Material Weakness Details page refreshes with the saved data.

**Step 11:** Click the 'Back to Financials Statements' link at the top of the page.

**Step 12:** The Financial Statements page will be displayed. Return to **Section 5.7 - Financial Statements** to continue with the Financial Statements page.

#### **5.7.1.5 Material Non-Compliance Indicator Details – Financial Statements**

The Material Non-Compliance Indicator Details – Financial Statements page is used to provide more detailed information for the Financial Statements if "Yes" is selected for Line Item G3000-070 Material Non-Compliance Indicator on the Financial Statements page.

*Note: If "Yes" is selected for **Line Item G3000-070, Material Non-Compliance** from the dropdown list, the Material Non-Compliance Indicator Details page must be completed.*

**Step 1:** The Material Non-Compliance Indicator Details page can be accessed as follows:

- Select 'Yes' from the dropdown list on line G3000-070. After selecting 'Yes' from the dropdown list, the page will reload and automatically take the user to the details page. Proceed to **Step 6**.
- The user can also click the details link to the right of the dropdown list for Line Item G3000-040. Proceed to **Step 2**.

**Step 2:** When the Material Non-Compliance Indicator Details page is accessed using the *Details* link, the following pop-up message appears to confirm the action:



**Step 3:** To continue to the Material Non-Compliance Indicator Details page, click on the 'OK' button in the pop-up box. Proceed to **Step 6**.

**Step 4:** To cancel the operation, click the 'Cancel' button. Select "No" in the dropdown list for **Line Item G3000-070 Material Non-Compliance Indicator**.

**Step 5:** Return to **Section 5.7, Financial Statements** in this User's Manual.

**Step 6:** The Material Non-Compliance Indicator Details page appears. See below.

**Material Non-Compliance Details** | [Back to Financial Statements](#)

Element #	Account Description	Value
G3000-071	Branch Office Operations	<input type="checkbox"/>
G3000-072	Loan Origination	<input type="checkbox"/>
G3000-073	Loan Disbursement	<input type="checkbox"/>
G3000-074	Loan Servicing	<input type="checkbox"/>
G3000-075	Eligible Fees and Charges	<input type="checkbox"/>
G3000-076	Federal Financial Reports	<input type="checkbox"/>
G3000-077	Financial Approval Requirements	<input type="checkbox"/>
G3000-078	Quality Control Plan	<input type="checkbox"/>
G3000-079	Escrow Accounts	<input type="checkbox"/>
G3000-080	Section 235 Assistance Payments	<input type="checkbox"/>
G3000-081	Federal Financial & Activity Reports	<input type="checkbox"/>
G3000-082	Kickbacks	<input type="checkbox"/>
G3000-083	Mortgagee Approval Requirements	<input type="checkbox"/>
G3000-084	<input type="text"/>	<input type="checkbox"/>

**Step 7:** Click on the Value Checkbox(es)  located to the right of the Material Non-Compliance Indicator descriptions that explains why there was a Material Non-Compliance finding was issued on the Audited Financial Statements. Upon clicking a Value Checkbox, it will contain a check and appear as follows: .

*Note: Click all checkboxes that apply. At least one checkbox must be checked if you selected "Yes" for Line Item G3000-070, Material Non-Compliance Indicator.*

**Step 8:** To uncheck a checkbox, click on the Value Checkbox  that currently contains a check and the check will disappear. The checkbox will look like the following: .

**Note:** If the *Material Non-Compliance* reason for your Financial Statements is not listed in the options, use **Line Item G3000-084** (See below) to enter the reason. Then, click on the Value Checkbox to the right of the Data Box (as explained in **Step 7**).

G3000-084	<input type="text"/>
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**Step 9:** Once all of the *Material Non-Compliance Indicator* data has been entered, click the 'Save' button at the bottom of the page.

**Step 10:** The Save button saves the *Material Non-Compliance Indicator* page with the data that has been entered on the page, assuming that there are no errors in the data.

- If errors are generated, an error message will appear either as a pop-up message or on another page depending on the nature of the error. Both types of error messages will indicate the basis of the error so the user can correct it. After all errors are fixed, repeat **Step 10**.
- If there are no errors, the data will be saved. Proceed to **Step 11**.

**Step 11:** Click the 'Back to Financial Statements' link.

**Step 12:** The Financial Statements page will be displayed.

### 5.7.1.6 Financial Statements and Supplemental Information Details

**Step 1:** The Financial Statements and Supplemental Information Details page can be accessed as follows:

- Select "Financial Stmtnts & Supplmntl Info Report " from the dropdown list on line G3000-090. After selecting "Financial Stmtnts & Supplmntl Info Report " from the dropdown list, the page will reload and automatically take the user to the details page. Proceed to **Step 5**.
- The user can also click the details link to the right of the dropdown list for Line Item G3000-090. Proceed to **Step 2**.

**Step 2:** When the Details page is accessed using the *Details* link, the following pop-up message appears to confirm the action:



**Step 3:** To continue to the Financial Statements and Supplemental Information Details page, click on the 'OK' button in the pop-up box. Proceed to **Step 5**.

**Step 4:** To cancel the operation, click the 'Cancel' button. The user is brought back to the Financial Statements page.

**Step 5:** If the user selected 'OK' in the pop-up message or if the user was brought to the details page automatically after selecting "Financial Stmtnts & Supplmntl Info Report " (Step 1 above), the Financial Statements and Supplemental Information Details page will be displayed. See below:



Lender Number: 7794500000  
 Lender Name: AMTRUST MORTGAGE CORPORATION  
 Fiscal Year End: 11/30/2004  
 Program Type: Title II Non-Supervised Parent-Subsidiary

**Instructions:**  
 Please attach the auditor's opinion on the basic financial statements and the auditor's opinion on accompanying supplemental information required by HUD, stating if the supplemental information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The attachment must be on the auditor's official letterhead and bear the auditor's signature. The attachment must be attached in one of the following file formats: .rtf, .pdf, .gif, .jpg.

Financial Statements and Supplemental Information Details | [Back to Financial Statements](#)

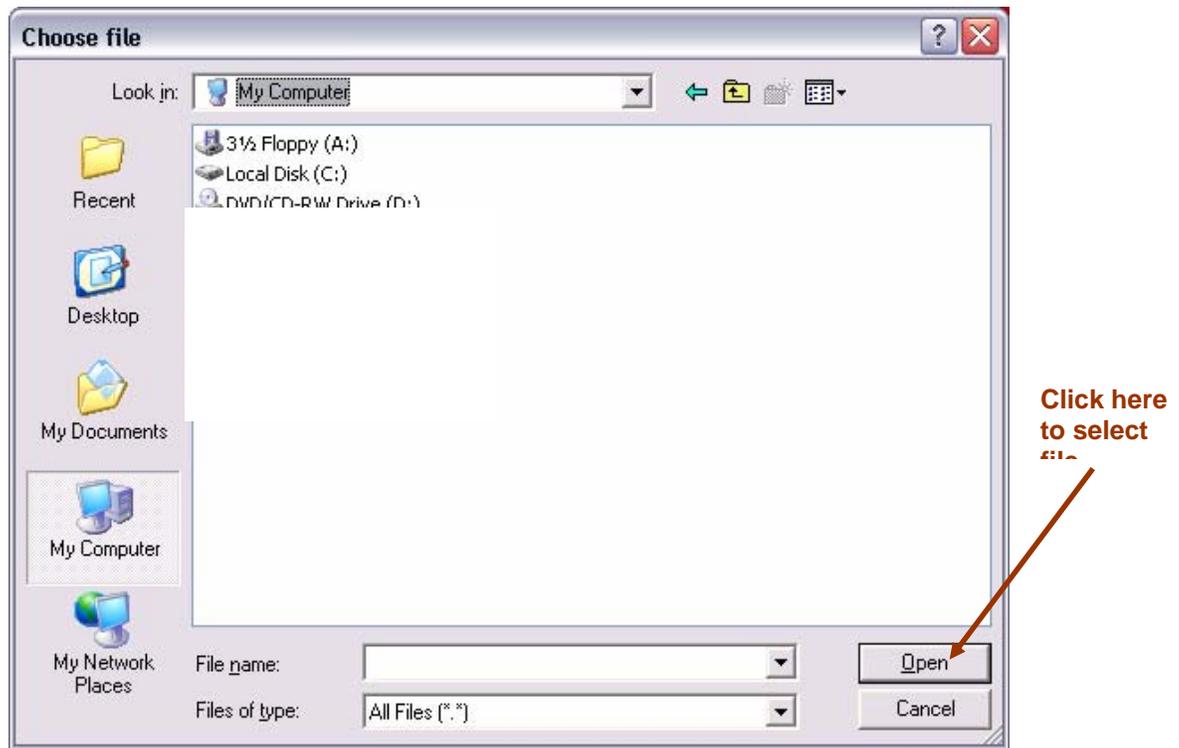
Element #	Account Description	Value	Details
G3000-093	Independent Auditor's Report on Financial Statements and Supplemental Information	<input type="text"/> <input type="button" value="Browse..."/>	No File Uploaded

[User Guide and System Documentation](#) | [LASS Technical Assistance](#)

**Step 6:** The user must attach a file on this page. To attach a file, click the 'Browse' button to locate the file that must be attached. A pop-up box will be displayed so the user may locate the file.

**Note:** All attachments **MUST** be JPEG, GIF, & PDF (Rich Text Format (.rtf) is no longer an acceptable file format for any attachment fields in LASS).

**Step 7:** Once the file has been located, click the 'Open' button in the pop-up box. See below.



**Step 8:** After selecting 'Open' the pop-up box will close and the name and path of the file will display in the 'Value' window. See below.

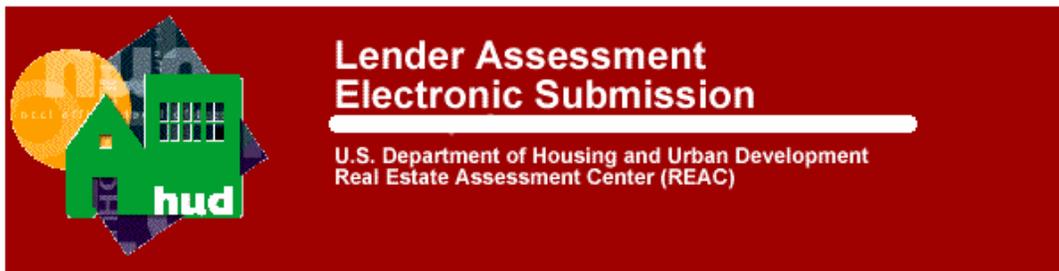
Going Concern Indicator | [Back to Financial Statements](#)

Element #	Account Description	Value	Details
G3000-091	Going Concern Indicator - explanatory paragraph	C:\Documents a <input data-bbox="1073 1304 1192 1335" type="button" value="Browse..."/>	No File Uploaded

File name

**Step 9:** Click on the 'Attach File' button at the bottom of the page. See image above.

**Step 10:** If the upload is successful, the following screen appears:

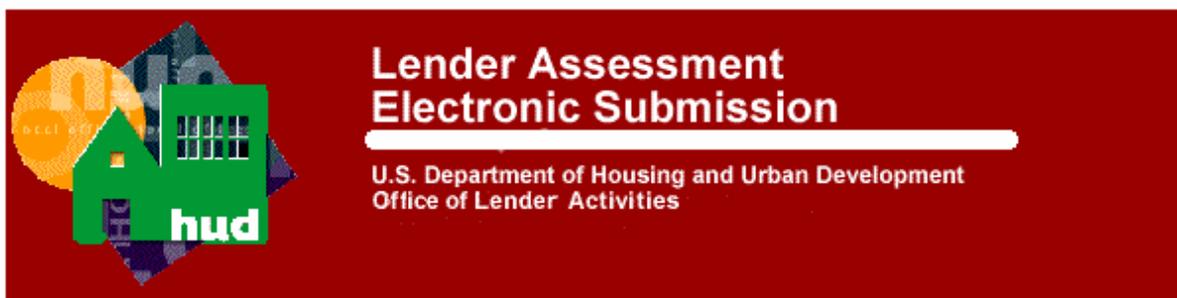


File has successfully been uploaded.

[Return to Form](#)

**Step 11:** Click the 'Return to Form' link in the successful message to return to the Financial Statements and Supplemental Information Details page. Proceed to **Step 15**.

**Step 12:** If the upload is unsuccessful, the following screen appears:



[Return to Form](#)

**Error Messages:**

**Invalid File.**

The attachment for line item G5000-010, Footnotes must be in .pdf, .gif, .jpg file format.

\*\*Also check to make sure that you correctly typed in the filename. To ensure that the filename is correct, use the "browse" button to locate the file and attach.

**Step 13:** Click the 'Return to Form' link at the top of the page to return to the Financial Statements and Supplemental Information Details page.

*Note: The following items could have caused the error:*

- The file was not a PDF, GIF, or JPG file
- The file name was too long.

- *The file name contained a foreign character such as '#'*

**Step 14:** Fix any of the above errors and repeat **Steps 6 - 11** of this section. Once the file attaches without errors, proceed to the next step.

**Step 15:** The Financial Statements and Supplemental Information Details page will now show the empty 'Value' box and the 'Open File' link will appear in the 'Details' column. This means that the file was successfully uploaded. The user may click on the 'Open File' link to view the attachment.

**Step 16:** From the Financial Statements and Supplemental Information Details page, click the 'Back to Financial Statements' link to return to the form.

**Step 17:** Proceed to **Section 5.7.1.7** in this User's Manual to finish the Financial Statements.

### **5.7.1.7 Internal Controls Details**

**Step 1:** When "Auditor's Report on Internal Controls" is selected for line G3000-100, repeat **Steps 1 – 16** from the previous section (5.7.1.6)

**Step 2:** After completing Steps 1 – 16, proceed to **Section 5.7.1.8** in this User's Manual to finish the Financial Statements.

### **5.7.1.8 Compliance Details**

**Step 1:** When "Auditor's Report on Compliance" is selected for line G3000-110, repeat **Steps 1 – 16** from Section 5.7.1.6

**Step 2:** After completing Steps 1 – 16, refer back to Step 4 in **Section 5.7** of this User's Manual to finish the Financial Statements.